

**UNITED STATES DISTRICT COURT  
SOUTHERN DISTRICT OF NEW YORK**

In re

CUSTOMS AND TAX ADMINISTRATION OF  
THE KINGDOM OF DENMARK  
(SKATTEFORVALTNINGEN) TAX REFUND  
SCHEME LITIGATION

This document relates to: All cases.

MASTER DOCKET

18-md-2865 (LAK)

**DECLARATION OF NEIL J. OXFORD**

I, Neil J. Oxford, an attorney duly admitted to practice law before the courts of the State of New York, hereby declare under penalty of perjury:

1. I am a partner at Hughes Hubbard & Reed LLP, counsel for Plaintiff Skatteforvaltningen (“SKAT”), the Customs and Tax Administration of the Kingdom of Denmark, in these actions. I am fully familiar with the matters set forth in this declaration.
2. I submit this declaration in support of SKAT’s Memorandum of Law in Support of its Motion for Issuance of a Request for International Judicial Assistance to Obtain Evidence (Letters Rogatory).
3. Attached hereto as Exhibit 1 is a proposed Letter of Request for International Judicial Assistance Pursuant to the Hague Convention on the Taking of Evidence Abroad in Civil or Commercial Matters in Switzerland.
4. Attached hereto as Exhibit 2 is a proposed Letter of Request for International Judicial Assistance Pursuant to the Hague Convention on the Taking of Evidence Abroad in Civil or Commercial Matters in France.

5. Attached hereto as Exhibit 3 is a true and correct copy of the letter from Reed Smith LLP to Fiona Paddon of the United Kingdom's Financial Conduct Authority, dated March 11, 2016.

6. Attached hereto as Exhibit 4 is a true copy of the letter from Neil Binder to Neil Oxford, dated July 13, 2020.

7. The Letter Rogatory directed towards evidence held by SEB in Copenhagen, issued by this Court on January 31, 2020, was granted by the foreign authority in Copenhagen, Denmark, and the parties are in the process of finalizing the production of documents responsive to those requests.

I, NEIL J. OXFORD, hereby declare under penalty of perjury that the foregoing is true and correct.

Dated: New York, New York  
October 12, 2020

/s/ Neil J. Oxford  
Neil J. Oxford